UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF FLORIDA WEST PALM BEACH DIVISION

Case No. 9:24-cv-80713-RLR

SCOTT L. and ELENA SHLEIFER
Plaintiffs,
VS.
UNITED STATES OF AMERICA,
Defendant.
/

DECLARATION OF BRIAN C. WILLE IN SUPPORT OF PLAINTIFFS' RESPONSE IN OPPOSITION TO DEFENDANT'S MOTION FOR SUMMARY JUDGEMENT

- I, Brian C. Wille, an attorney duly admitted to practice law in the United States District Court for the Southern District of Florida, hereby declare under penalty of perjury:
 - 1. I am a senior counsel at Kostelanetz LLP and an attorney for Plaintiffs Scott L. and Elena Shleifer in this action. I am fully familiar with the matters set forth in this declaration.
 - 2. I submit this declaration in support of Plaintiffs' Response in Opposition to Defendant's Motion for Summary Judgment.
 - 3. Attached hereto as Exhibit O is an excerpt of NetJets contracts produced by NetJets as NJ_005—NJ_030, NJ_045—NJ_064, and NJ_179—NJ_180 in response to Defendant's third-party subpoena.
 - I, Brian C. Wille, declare under penalty of perjury that the foregoing is true and correct.

Dated: April 28, 2025 New York, New York

Brian C. Wille

Brian C. Wille Florida Bar ID #89677 bwille@kostelanetz.com Kostelanetz LLP 7 World Trade Center, 34th Floor 250 Greenwich St., New York, NY 10007 Telephone: (212) 808-8100

Certificate of Service

I hereby certify that a true and correct copy of the foregoing was served by CM/ECF filing on April 28, 2025 on all counsel or parties of record on the Service List below.

Brian C. Wille
Brian C. Wille

SERVICE LIST

HANA C. BILICKI
Trial Attorney
U.S. Department of Justice, Tax Division
P.O. Box 14198
Washington, D.C. 20044
Special Bar No. A5502961
Ph: (202) 616-2904
Hana.Bilicki@usdoj.gov

AMANDA KING
Trial Attorney
U.S. Department of Justice, Tax Division
P.O. Box 14198
Washington, D.C. 20044
Special Bar No. A5502559
Ph: (202) 514-8048
Amanda.King@usdoj.gov